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Our File No. 9281-4696 Client Reference No. N US02177

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Kiyoshi Sato et al.)
Serial No. To Be Assigned)
Filing Date: Herewith)
For:	Thin Film Magnetic Head Including Coil Wound In Toroidal Shape And Method For Manufacturing The Same)

PRELIMINARY AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Prior to examination of the above-identified application, please amend the application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 14 of this paper.